DR 0173 (02/17/12) WEB
COLORADO DEPARTMENT OF REVENUE
DENVER COLORADO 80261-0013
(303) 238-SERV (7378)
www.TaxColorado.com

RETAILER'S USE TAX RETURN

Retailer's Use tax should be collected on all sales to Colorado purchasers by out of state vendors who do not maintain a Colorado business location in the state. Out of state vendors that have a location in Colorado may also be required to collect retailer's use tax, see publication FYI Sales 58 for more information.

A return must be filed even if no tax is due. Sign Up for account access in Revenue Online, www.Colorado.gov/RevenueOnline Your Revenue Online return will contain all applicable tax rates.

Note: The Metropolitan Football Stadium District (FD) at a tax rate of .1% (.001) expired on December 31, 2011. Effective January 1, 2012, FD use tax of .1% will no longer be collected or remitted. For periods prior to January 2012, retailer's use tax should be remitted and paid for FD.

RTD (Regional Transportation District) use tax of 1.0% must be paid if the sales are made to businesses located within the boundaries of the District. The RTD District generally the Denver metro area, comprised of the counties of Denver, Boulder, Jefferson and certain parts of Broomfield, Adams, Arapahoe, Douglas and Weld. CD (Scientific and Cultural Facilities District) use tax of .1% will consist of all areas within the county boundaries of Adams, Arapahoe, Boulder, Jefferson, Denver, and Broomfield. It is not in Weld County.

See the DR 1002 for complete district details. It is available on our Web site at *www.TaxColorado.com* under "Forms." You may also call (303) 238-SERV (7378).

RTA (Rural Transportation Authority) use tax must be paid if sales are made to businesses located within the boundaries of the Roaring Fork RTA district, the Pikes Peak RTA district, the Baptist Road RTA district and/or the South Platte Valley RTA district.

The Roaring Fork RTA district is composed of the towns of Basalt, Carbondale (incorporated and unincorporated), Glenwood Springs, New Castle and unincorporated Eagle County in the El Jebel area, and effective 1/1/09 all of Pitkin County (composed of Aspen, Snowmass Village and unincorporated Pitkin County).

The **Pikes Peak RTA district** is composed of all El Paso County except for the towns of Calhan, Fountain, Monument and Palmer Lake.

The **Baptist Road RTA district** is composed of an area within the City of Monument. It does not extend throughout the entire city.

The **South Platte Valley (SPV) RTA district** encompasses the city of limits of Sterling.

Important Changes in filing the Retailer's Use Tax Return:

A separate return must now be filed for each RTA (Rural Transportation Authority) district use tax reported.

To report use tax in the Roaring Fork RTA district, the Pikes Peak RTA district, Baptist Road RTA district and the South Platte Valley RTA district, you will complete and send in separate pages instead of one for the filing period.

One return is to report the CD,RTD AND STATE use taxes. The RTA column is left blank. You will complete the BD or FD columns **only** if you are filing for periods prior to the date indicated at the top of the appropriate column.

On a separate return, write in the site account number and report the sum total Roaring Fork RTA district use tax in the first column of the form (remittance coupon) if you owe tax for this RTA district. If you do not owe use tax for this filing period, enter zero(s) on every line in the RTA column. Write in "Roaring Fork" on the line above the first column labeled: RTA_______. Use the schedule on page 4 to compute the total Roaring Fork RTA use tax. The other columns are left blank.

On a separate return, write in the site account number and report the Pikes Peak RTA, the district use tax in the first column of the form (remittance coupon) *if you owe tax for this RTA district*. If you do not owe use tax for this filing period, <u>enter zero(s)</u> on every line in the RTA column. Write in "Pikes Peak" on the line above the first column labeled: **RTA**______. The other columns are left blank.

On a separate return, write in the site account number and report the Baptist Road RTA district use tax in the first column of the form (remittance coupon) if you owe tax for this RTA district. If you do not owe use tax for this filling period, enter zero(s) on every line in the RTA column. Write in "Baptist Road" on the line above the first column labeled: RTA______. The other columns are left blank.

On a separate return, write in the site account number and report the South Platte Valley RTA district use tax in the first column of the form (remittance coupon) if you owe tax for this RTA district. If you do not owe use tax for this filing period, enter zero(s) on every line in the RTA column. Write in "South Platte Valley" on the line above the first column labeled: RTA . The other columns are left blank.

Complete and send in **all** pages. One check can be remitted for the total for all returns. You must file all these returns at this time by the due date, which is the 20th of the month following the filing period.

In the future, all pages of this return will automatically be sent to you and **MUST** be filed unless you notify the Department of Revenue that you do not anticipate having any sales in one or more of the RTA districts, and are not liable for Colorado retailer's use tax in the specific RTA district.

Line 1: Enter the total amount of money received from all sales and services, including taxable and nontaxable sales and collections of bad debts previously deducted. Do not include the amount of sales tax collected.

Line 2A&B: Enter the amount of deductions from the worksheet on the third page of the form.

Line 3: The net sales amount must be entered in each column. If you have a zero return, file through Revenue Online, www.Colorado.gov/RevenueOnline

Line 3A: Enter the amount of sales delivered out of each jurisdiction taxing area.

Line 3B: Enter the total amount of state exemptions and any applicable local exemptions. For specific information about sales tax exemptions, consult with a tax professional.

Line 4: Enter net taxable sales. Subtract the total lines 3A and 3B from line 3 in each column. The net taxable sales amount must be entered in each column.

Line 5: Enter amount of tax for each type of tax collected.

Multiply the amount of line 4 by the applicable tax rates which are printed below line 4.

Line 6: Enter the amount of excess tax collected.

Line 7: Add lines 5 and 6.

Line 8A: Service fee rate. If this rate is not shown, see Colorado Sales/Use Tax rates (DR 1002) to determine appropriate rate. The RTA taxes do not allow a service fee rate.

Line 8B: Enter deduction for service (vendor's) fee allowed to the seller for each applicable tax. Multiply line 7 by the applicable service fee rate shown in each column. This deduction is only allowed if the complete return is filed **and** the tax is paid on or before the due date.

Penalty and Interest —Failure to file the return and pay the tax will result in penalty and interest charges. See publication FYI General 11 on the Department of Revenue's Web site at www.TaxColorado.com

All entries of taxes on the use tax return must be rounded to the nearest dollar. Round amounts under 50 cents down to 0 cents, increase amounts from 50 to 99 cents to the next dollar. Books, records and statements or invoices to buyers must

reflect actual tax amounts and only the totals appearing on this tax return are rounded.

You will still collect and keep track of exact amounts of use tax. It is only when you fill out your return that you round the numbers you are reporting. Your use tax remittance must not differ from the exact amount of tax collected by more than 50 cents. A return must be filed and you must enter 0 (zero) even if the tax is (zero).

A copy of this return and records of both purchases and sales, including sales invoices and purchase orders, must be retained for a period of three years. The burden of proof for exempt sales rests with the vendor. Retain copies of sales tax reports. Records must be open for inspection by authorized representatives of the Executive Director, Department of Revenue.

All sums of money paid by the purchaser to the retailer as taxes shall be and remain public money, as property of the taxing jurisdictions. Unremitted taxes may be claimed at any time and vendors should always maintain sufficient records to prove they have remitted all collections.

This return, together with remittance by check, draft, or money order made payable to the Colorado Department of Revenue, must be filed with the Department of Revenue, Denver CO 80261-0013, on or before the 20th day of the month following close of the taxable period. Quarterly returns must be filed on or before the 20th day of January, April, July and October. EFT payments must be made by the same due dates.

How to File an Amended Return—If you are filing an amended return, you may file through Revenue Online, www.Colorado. gov/RevenueOnline You may file a paper return if you cannot file online. Check the amended return box on the paper form. A separate amended return must be filed for each period. The amended return must show all tax columns as corrected, not merely the difference(s). The amended return will replace the original return in its entirety.

Any questions regarding the preparation of your return may be directed in writing to: Department of Revenue, Denver CO 80261-0013, or by telephone: (303) 238-SERV (7378).

MORE SERVICES AND INFORMATION AVAILABLE. GO ONLINE TODAY!





Forms, Information and e-Services

Find Information

- Review Tax Publications
- Download Forms
- Take an online workshop

www.Colorado.gov/RevenueOnline

Manage your Account

- File a return
- Make a payment
- View letters and bills

DR 0173 (02/17/12) WEB
COLORADO DEPARTMENT OF REVENUE
DENVER COLORADO 80261-0013
(303) 238-SERV (7378)
www.TaxColorado.com

RETAILER'S USE TAX RETURN

- DO NOT REPORT RTA (Rural Transportation Authority) USE TAX ON THE SAME RETURN (remittance coupon) AS STATE AND RTD/CD USE TAX. USE A SEPARATE FORM.
- A SEPARATE RETURN (remittance coupon) MUST BE FILED FOR <u>EACH</u> RTA DISTRICT IN WHICH USE TAX IS DUE. (see instructions in red on page 1)
- PENALTY AND INTEREST ARE DUE IF NOT FILED ON OR BEFORE DUE DATE.
- RETURN <u>MUST BE FILED</u> EVEN IF NO TAX IS DUE. YOU MAY FILE A ZERO RETURN THROUGH REVENUE ONLINE AT www.Colorado.gov/RevenueOnline
- INCLUDE YOUR ACCOUNT NUMBER ON CHECK.

MAIL TO AND MAKE CHECKS PAYABLE TO: Colorado Department of Revenue Denver, CO 80261-0013

ON THIS LINE

Photocopy for your records.

Cut here and send only the coupon below. Help us save time and your tax dollars.

DR 0173 (02/17/12) WEB COLORADO DEPARTMENT SIGNED UNDER PENALTY OF	OF REVENUE	F	RETAIL	ER'S	USE 7	TAX R	ETUR	.N						
PERJURY IN THE 2ND DEGREE. Da	ate	Pho	ne ()			Signa	ture						
Name			1. Gross	Sales and	Services	(include bad	d debts, pr	eviously dec	lucted)	• (1-6)				00
Due Date			2. Deduc	ctions: A.	Sales to o	ther license	ed dealers,	for resale	•	(2-6)			00 ,	17
Acct Period			0260	-102 в	. Other de	ductions (f	from line 6	on page 4).					00	17
Check here if this is an Am	ended Return					. ● 🔲	C. TOTAL	(add lines 2	A and 2B)					00
		RTA		BD Prior	to 2001	FD Prior	to 2012	CI)	RTE	,	S	TATE	
3. NET SALES (line 1 minus lin	ne 2C)		00		00		00		00		00			00
A. sales out of taxing area	,		00		00		00		00		00			00
B. exemptions (list on back			00		00		00		00		00			00
4. Net taxable sales (line 3 min			00	(4-2)	00	(4-3)	00	(4-4)	00	(4-5)	00	(4-6)		00
4. Net taxable sales (inte s min	TAX R	l l		.0010)	.0010)		·					
5. Amount of sales tax			00		00		00		00		00	1	-	00
6. Excess tax collected		1	00	(6-2)	00	(6-3)	00	(6-4)	00	(6-5)	00	(6-6)		00
7. Total (add lines 5 & 6)			00		00		00		00		00			00
8. A. Service fee rate		NOTA	PPLICABLE											
B. Service fee allowed vend			00	(8-2)	00	(8-3)	00	(8-4)	00	(8-5)	00	(8-6)		00
(offig if paid off of before d	iue date)	l l	00	(0.0)					00	(9-5)		ĺ		00
9. Sales Tax Due (line 7 minus				(9-2)		(9-3)		(9-4)				(9-6)		+
10. Penalty	(2	200) <u> (10-1)</u>		(10-2)		(10-3)		(10-4)		(10-5)		(10-6)		00
11. Monthly prime interest rate	e time line 9(300) <u>(11-1)</u>	00	(11-2)	00	(11-3)	00	(11-4)	00	(11-5)	00	(11-6)		00
12. Total each tax (add lines 9,	10 & 11)		00		00		00		00		00	İ		00
13. Amount Owed (make chec The State may convert your check not be returned. If your check is re	cks payable to the to a one time electror ejected due to insufficie	e Colorado De nic banking transa ent or uncollected	epartment o ction. Your bank funds, the Depa	f Revenue) account may rtment of Reve	be debited a	s early as the s	same day rec	ceived by the S rectly from you	Paid tate. If conve	by EFT (3) erted, your check unt electronically	55) will \$.(00

ITEMIZED DEDUCTIONS AND EXEMPTIONS

2B. OTHER	DEDUCTIONS	must get itemized	on the schedule	below. Enter to	otal Deductions	on line 2B	on front of this
form.							

1. Service Sales\$	
2. Sales to governmental agencies, religious or charitable organizations	
3. Sales of gasoline, drugs by prescription or prosthetic device	
4. Trade-ins for taxable resale, bad debts charge-off, returned goods, trade discounts and allowances where tax was paid (cash discounts are not allowed)\$	
5. Sales of agricultural compounds (not exempt 03/01/2010 to 06/30/2011)\$	
6. Other (explain)\$	
TOTAL (enter on line 28 on front)	

3B. Enter total State Exemptions and applicable Local exemptions.

Net sales must be itemized below	BD Prior to 2001	FD Prior to 2012	CD	RTD	State
1. Food (food sold through vending machines)	\$				
2. Machinery	\$				
3. Electricity	\$				
4. Farm Equipment	\$				
5. Pesticides	\$				
6. Sales of low-emitting vehicles etc	\$				
7. School-Related Sales	\$				
8. Cigarettes	\$				N/A
9. Energy Components	l				
10. Other (explain)	\$				
11. TOTAL ALL EXEMPTIONS? (enter on line 3B on front)	\$				

Enter total Applicable RTA Exemptions and applicable Local exemptions.

Net sales must be itemized below	RTA Eagle	RTA Basalt RTA New Castle	RTA Carbondale	RTA Glen. Springs	RTA Pitkin (except Basalt)	Total Roaring Fork RTA	Pikes Peak RTA	Baptist Road RTA	South Platte Valley RTA
1. Food\$_									
2. Machinery\$_									
3. Electricity\$									
4. Farm Equipment\$									
5. Pesticides\$_									
6. Low-emit vehicles etc\$									
7. School-Related Sales\$									
8. Cigarettes\$_									
9. Energy Components\$_									
10. Other (explain) Renew\$									
11. TOTAL\$									

(KEEP DOCUMENTATION FOR VERIFICATION OF THESE SALES FOR ROARING FORKS RTA ONLY)

_	RTA Eagle		RTA Basalt RTA New Cast		RTA Carbondale)	RTA Glen. Spring	s	RTA Pitkin (except Basal	t	Roaring Fork RTA	
3. NET SALES (line 1-line 2C)		00		00		00		00		00		00
A. sales out of taxing area		00		00		00		00		00		00
B. exemptions (list on back)		00		00		00		00		00		00
4. Net taxable sales (line 3 minus A & B) TAX RATE	0000	00	0000	00	0400	00	0400	00		00		00
IAX RAIE	.0060	+	.0080	+	.0100	+	.0100	+	.0040			+
5. Amount of sales tax		00		00		00		00		00		00
6. Excess tax collected		00		00		00		00		00		00
7. Total (add lines 5 & 6)		00		00		00		00		00		00
8. A. Service fee rate	NOT		NOT		NOT		NOT		NOT		NOT	
B. Service fee allowed vendor (only if paid on or before due date)	APPLICABLE	00	APPLICABLE	00	APPLICABLE	00	APPLICABLE	00	APPLICABLE	00	APPLICABLE	00
9. Amount of sales tax		00		00		00		00		00		00
10. PENALTY		00		00		00		00		00		00
11. Monthly prime int x line 9		00		00		00		00		00		00
12. Total each tax (lines 9-11)		00		00		00		00		00		00

For Pikes Peak RTA

A separate return (remittance coupon) must be filed to report only the Pi	kes Peak RTA district use tax in the first column of the form
Write in "Pikes Peak" on the line above the first column labeled: RTA	Do not fill in the other
columns labeled BD, CD, FD, RTD, STATE on this separate return.	

	Pikes Peak RTA
3. NET SALES (line 1-line 2C)	00
A. sales out of taxing area	00
B. exemptions (list on back)	00
4. Net taxable sales (line 3 minus A & B)	00
TAX RATE	.0100
5. Amount of sales tax	00
6. Excess tax collected	00
7. Total (add lines 5 & 6)	00
8. A. Service fee rate	NOT
B. Service fee allowed vendor (only if paid on or before due date)	APPLICABLE 00
9. Amount of sales tax	00
10. PENALTY	00
11. Monthly prime int x line 9	00
12. Total each tax (lines 9–11)	00

For Baptist Road RTA

A separate return (remittance coupon) must be filed to report only the Baptist Road RTA district use tax in the first column of the form. Write in "Baptist Road" on the line above the first column labeled: **RTA** _______. Do not fill in the other columns labeled BD, CD, FD, RTD, STATE on this separate return.

	RTA
3. NET SALES (line 1-line 2C)	00
A. sales out of taxing area	00
B. exemptions (list on back)	00
4. Net taxable sales (line 3 minus A & B)	00
TAX RATE	.0100
5. Amount of sales tax	00
6. Excess tax collected	00
7. Total (add lines 5 & 6)	00
8. A. Service fee rate	NOT
B. Service fee allowed vendor (only if paid on or before due date)	APPLICABLE 00
9. Amount of sales tax	00
10. PENALTY	00
11. Monthly prime int x line 9	00
12. Total each tax (lines 9–11)	00

For South Platte Valley RTA

A separate return (remittance coupon) must be filed to report only the South Platte Valley RTA district use tax in the first column of the form. Write in "South Platte Valley" on the line above the first column labeled: RTA _______. Do not fill in the other columns labeled BD, CD, FD, RTD, STATE on this separate return.

	, ,
	South Platte Vallev RTA
3. NET SALES (line 1-line 2C)	00
A. sales out of taxing area	00
B. exemptions (list on back)	00
4. Net taxable sales (line 3 minus A & B)	00
TAX RATE	.0010
5. Amount of sales tax	00
6. Excess tax collected	00
7. Total (add lines 5 & 6)	00
8. A. Service fee rate	NOT
B. Service fee allowed vendor (only if paid on or before due date)	APPLICABLE 00
9. Amount of sales tax	00
10. PENALTY	00
11. Monthly prime int x line 9	00
12. Total each tax (lines 9–11)	00